**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

Budget – Classification of Accounts – Standardization of Object Heads – Revised Object Heads – Adoption in the State Government Accounts – Orders – Issued.

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**FINANCE (BUDGET-I) DEPARTMENT**

**G.O. MS. No.: 69** **Dated: 14.08.2019**
**Read the following:-**

1.) GO Ms. No. 304, Dated 03.09.1994 of Finance & Planning (FW-BG) Department.
2.) GO Ms. No. 664, Dated 27.10.2001 of Finance (Budget-I) Department.
3.) GO Ms. No. 87, Dated 31.01.2002 of Finance (TFR) Department.
4.) GO Ms. No. 75, Dated 03.04.2014 of Finance (TFR) Department.
5.) GO Ms. No. 57, Dated 07.04.2017 of Finance (Budget-I) Department.

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**O R D E R:**

Under Article 150 of the Constitution, the accounts of the Union and State Governments shall be kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word 'Form' used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

2. In pursuance of the powers vested under Article 150 of the Constitution, the President has prescribed the principles of accounting and classification, the classification structure and the loans of account up to minor head level, for classification of the various types of transactions of Government, the form in which the Treasuries, Public Works Accounts, Forest Divisions, etc., shall keep the initial and subsidiary accounts and the form in which they shall render accounts to the Accountant General. One of the important characteristics of the accounting structure is the uniformity in classification of transactions of the Union and the State Governments which enable a comprehension and comparison of the enormous size and variety of financial transactions of the Central and State Governments. The general structure of the budget is the same as the structure of the accounts.

3. Classification of transactions in Government Accounts on a function-cum-programme

basis was introduced from 1st April, 1974. This functional classification was evolved with the twin objectives of reflecting Government transactions in terms of functions, programmes and schemes and securing correspondence between accounting classification and plan heads of development. The Comptroller and Auditor General of India prescribed a new List of Major heads and minor heads to come into force with effect from 1st April 1974. Andhra Pradesh Government adopted these heads, and currently updated up to the latest correction slip, leaving certain functions and programmes that were not needed by the State Government.

4. As a measure towards streamlining the primary break-up of the provisions and identify the sources granularly, Government of Andhra Pradesh has adopted, over a period of time, a seven tier Head of Account (HOA) structure. This structure is as follows:

- ***Major Head (MH)***: A main head of account for the purpose of recording and classifying the receipts and disbursements relating to the functions of the Government. This is represented by a four digit code.
- ***Sub-Major Head (SMH)***: The Major heads are sub divided in some cases into sub major heads. Sub major heads are opened under a major head to record those transactions which are of a distinct nature and are of sufficient importance to be recorded exclusively, but at the same time allied to the function of the major head. The head of account relating to each such sub division is termed as "sub major head" and this is represented by a two digit budget code.
- ***Minor Head (M.H.)***: A head subordinate to a Major Head or Sub-Major Head representing a specific programme and it is represented by a three digit code.
- ***Group Sub Head (GSH***): GSH represents a similar group of schemes which are implemented under a separate funding pattern and is represented by a two digit code.
- ***Sub-Head (SH)***: A head subordinate to a minor head. It indicates schemes for programmes or administrative set-up in the case of non-plan expenditure. This is noted with a two digit budget code.
- ***Object Head (OH)***: Object Head is a combination of Detailed Head (DH) and Sub-Detailed Head (SDH) and forms the lowest accounting unit under which the transactions of the Government are recorded in the account and is the lowest unit for which figures are given in the Budget Estimates. On the expenditure side of the account, particularly in respect of the heads of account within the Consolidated Fund, the object heads are primarily intended for effective control over expenditure through breakup of the expenditure on a scheme, activity or organization in terms of inputs or objects. They also constitute the primary units of appropriation for the purpose of the demands for grants. A DH and SDH are represented by two separate three digit codes for the purposes of budget.
- ***Sub-Detailed Head (SDH)***: Denotes break-up of detailed heads, wherever necessary, and possible. This is denoted by a three digit code, e.g. 011 Pay; 281 Pleaders Fees; 532 Lands under the respective three digit DHs 010 Salaries; 280 Professional Services and 530 Major Works.

5. While, there are different interpretations of this, at Government of Andhra Pradesh

the sixth and seventh tier of classification together are called as Object Head, i.e. the Detailed Head and Sub-detailed Head put together are known as Object Head. The unit of appropriation shall normally be the detailed head. Being the objects of expenditure, the name Object Head is appropriate and form the last tier of classification of the HOA. Together, they help in having an itemized control of expenditure and indicate the object or nature of expenditure on a scheme or activity or organization in terms of inputs such as 'Salaries', 'Office Expenses', 'Grants-in-Aid', 'Loans', 'Investments'.

6. Recognizing the fact that taking up of activities under a Programme of a Function may vary from state to state as also from time to time, the State Government is permitted at their own level to open through their Budget Wing new Sub-Heads and Object Heads, as may be needed to suit its own requirements. Basically, this would mean that the tiers below the Minor Head are under the control of State Government and hence Group Sub-Head at Government of Andhra Pradesh falls under the purview of state. In the existing structure of classification, the object heads as specified in the reference 2nd read above are being followed to record the various items of expenditure in the Government Accounts suggested by the Controller General of Accounts from the Financial Year 2002-03.

7. Vide reference 5th read above, Government has implemented the Comprehensive Financial Management System (CFMS) and the budget management function, including the maintenance of HOAs, is a part of this system. With this implementation, the Government is looking to address certain long-standing issues and concerns with respect to the classification of expenditure and the controls and audit mechanisms. During the reviews in the run up to the full Budget 2019-20, a strong need for granularity, classification of expenditure and understanding the items of expenditure across various programmes, schemes and organizations was identified. Towards this, a team of representatives from the Finance Department, Directorate of Treasuries and Accounts and Andhra Pradesh Centre for Financial Systems & Services were tasked to review the current list of Object Heads and propose a revised standard taking into account the revised needs of the Government.

8. In this backdrop, the team has proposed certain changes at the Object Head level as a first step. Majority of the proposed changes are included in the full Budget for the financial year 2019-20. Prior to the release of the budget to incur expenditure, it is required to define the items of expenditure allowed under each Object Head and also propose control, audit and reporting protocols. After careful examination, Government has decided to implement the revised structure of Object Heads – Detailed Head (DH) and Sub-Detailed Head (SDH) with immediate effect in the current financial year 2019-20. The revised list of Object Heads, in the Annexure I to this G.O., is hereby notified to be adopted and therefore implemented in supersession of any existing orders, memos, circulars or notes. Henceforth, the accounts will also be rendered with these units of expenditure classification. Further, as part of this standardization and streamlining process, certain DH/SDHs are decided to be withdrawn and blocked from further use. These combinations as listed in Annexure II to this G.O. are now being notified to be dropped from use and shall not be considered in incurring expenditure or in accounts. Further, the Annexure III details the drawl procedures for each

of these combinations and also outlines the types of expenditure items that shall be covered in these combinations. In addition, the broad audit parameters that are required to be followed while scrutinizing the bills at the respective Treasuries, PAO and Works PAOs, over and above the existing Audit procedures/practices in vogue, are outlined in Annexure III for the purposes of reiteration, and not as a substitution.

9. All the Departments of Secretariat, Heads of Department, PD Administrators and the officials dealing with the Budget are requested to study the Annexures carefully and take necessary action for adopting the revised Object Heads in the Government transactions with immediate effect in this F.Y. 2019-20. ***The Director of Treasuries and Accounts; the Pay and Accounts Officer; the Director of Works and Accounts; and the Chief Executive Officer, APCFSS; shall take necessary action for conducting training classes to all stakeholders on the revised Object Heads so as to acquaint them with the revised structure of classification in addition to the adherence to the Audit items reiterated in the Annexure III.***

10. The CEO, APCFSS shall make necessary changes to CFMS and enable the budget management, in addition to ensuring that the appropriate validations are built-in.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)**

**SHAMSHER SINGH RAWAT**
**PRINCIPAL FINANCE SECRETARY TO GOVERNMENT**

To
All the Secretariat Departments
All the Heads of the Departments
All the District Collectors
The Accountant General (A&E), AP
The Director, Treasuries & Accounts, Ibrahimpatnam
The Pay & Accounts Officer, Ibrahimpatnam
The Director, Works Accounts, Ibrahimpatnam
The Dy. Directors/ District Treasury Offices
The CEO, APCFSS
Copy to:
All FMUs and Officers in Finance Department
The PS to Chief Secretary
The PS' to the officers in CMO
The PS to PFS/Spl. Secretary (B&IF)
SF/SCS

**//FORWARDED::BY ORDER//**

**SECTION OFFICER**

## ANNEXURE I to G.O. MS. No.: 69, Dt.: 14.08.2019

## LIST OF OBJECT HEADS (REVISED)

*Standard Objects of Expenditure (Detailed Heads of Account)*

| DH/ SDH | Description |
|---|---|
| **010** | **Salaries** |
| 011 | Pay |
| 012 | Allowances |
| 013 | Dearness Allowance |
| 014 | Sumptuary Allowance |
| 015 | Interim Relief |
| 016 | House Rent Allowance |
| 017 | Medical Reimbursement |
| 018 | Encashment of Earned Leave |
| 019 | Leave Travel Concession |
| **020** | **Wages** |
| 021 | Part Time Contingent Employees |
| 022 | Full Time Contingent Employees |
| 023 | Daily Wage Employees |
| 024 | Hourly Wage Employees |
| **030** | **Overtime Allowance** |
| 031 | Overtime Allowance |
| 032 | Night Duty Allowance |
| **040** | **Pensionary Charges** |
| 041 | Pensions |
| 042 | Gratuities |
| 043 | Medical Reimbursement |
| **050** | **Rewards** |
| 051 | Rewards |
| 052 | Awards |
| 053 | Trophies/Mementoes |
| **060** | **GIA Salaries** |
| 061 | GIA Pay |
| 062 | GIA Allowances |
| 063 | GIA Dearness Allowance |
| 065 | GIA Interim Relief |
| 066 | GIA House Rent Allowance |
| 067 | GIA Medical Reimbursement |
| 068 | GIA Encashment of Earned Leave |
| 069 | GIA Leave Travel Concession |
| **070** | **Work Charged Establishment Salaries** |
| 071 | WC Pay |
| 072 | WC Allowances |
| 073 | WC Dearness Allowance |
| 075 | WC Interim Relief |
| 076 | WC House Rent Allowance |
| 077 | WC Medical Reimbursement |
| 078 | WC Encashment of Earned Leave |
| **090** | **Arrear Pensions** |
| 091 | Arrear Pension |
| 093 | Arrear DA |
| 094 | Arrear IR |
| **100** | **Arrear Salaries** |
| 101 | Arrear Pay |
| 102 | Arrear Allowance |
| 103 | Arrear DA |
| 105 | IR Arrear |
| 106 | Arrear HRA |
| **110** | **Domestic Travel Expenses** |
| 111 | Travelling Allowance |
| 112 | Bus Warrants |
| 113 | T.A./D.A. to Non-Official Members |
| 114 | Fixed Travelling Allowance |
| 115 | Conveyance Allowance |
| 116 | TA/DA to Work Charged Employees |
| **120** | **Foreign Travel Expenses** |
| 121 | Foreign Travel Expenses |
| 122 | Foreign Travel TA/DA to non-official members |
| **130** | **Office Expenses** |
| 131 | Service Postage and Telephone |
| 133 | Water and Electricity Charges |
| 134 | Hiring of Private Vehicles |
| 135 | OE – Consumables/Stationery |
| 136 | OE – Maintenance/ Minor Repairs |
| 137 | OE – Administrative Expenses |
| 138 | OE – Internet Charges |
| 139 | OE – Mobile Services/ Call Charges |

| DH/ SDH | Description |
|---|---|
| **140** | **Rents, Rates and Taxes** |
| 141 | Rents, Rates and Taxes |
| **150** | **Royalty** |
| 151 | Royalty |
| **160** | **Publications** |
| 161 | Publications |
| 162 | Purchase of Books, Magazines and Periodicals |
| **170** | **Training** |
| 171 | Training/Course Fees |
| 172 | Training Expenses – Employees |
| 173 | Honorarium to Trainers/Payment to Trainers |
| 174 | Meetings/Workshops Expenses |
| 175 | Departmental Training Programs to Employees |
| 176 | Department Training programs to non-employees |
| 177 | Exposure Visits |
| **200** | **Other Administrative Expenses** |
| 201 | Conferences, Seminars |
| 202 | Functions & Events |
| 203 | Hospitality & Entertainment |
| 204 | Protocol Expenses for Dignitaries |
| 205 | Accommodation & Travel (Non-employees) |
| 206 | Investigation Expenses |
| 207 | Medical Expenses (Non-Employees) |
| **210** | **Supplies and Materials** |
| 211 | Materials and Supplies |
| 212 | Drugs and Medicines |
| 213 | Purchase of Office Hardware & Peripherals |
| 214 | Fee of Software Licenses |
| 215 | AMC Charges – Hardware |
| 216 | AMC Charges – Software |
| 217 | Purchase of Furniture & Fixtures |
| 218 | Transportation of Materials |
| 219 | Software Development |
| **220** | **Arms and Ammunition** |
| 221 | Arms and Ammunition |
| **230** | **Cost of Ration/Diet Charges** |
| 231 | Diet Charges |
| 232 | Cooking Charges |
| 233 | Ration Charges |
| 234 | Cook-cum-Helpers |

| DH/ SDH | Description |
|---|---|
| **240** | **Petrol, Oil and Lubricants** |
| 241 | Charges towards Office Vehicles |
| 242 | Charges towards Other purposes |
| **250** | **Clothing, Tentage and Store** |
| 251 | Clothing |
| 252 | Providing Uniforms |
| 253 | Stitching Charges |
| 254 | Shoes |
| 255 | Tentage Charges |
| 256 | Store Charges |
| **260** | **Advertisements, Sales and Publicity Expenses** |
| 261 | Advertisements – Print Media |
| 262 | Advertisements – Electronic Media |
| 263 | Outdoor Advertisements |
| 264 | Sponsorships/Publicity |
| 265 | Promotional Expenses |
| 266 | Trade Fairs |
| **270** | **Minor Works** |
| 271 | Minor Works |
| 272 | Maintenance |
| 274 | H.T.C.C Charges |
| 275 | Buildings |
| 278 | Emergency Repairs |
| **280** | **Professional Services** |
| 281 | Pleaders Fees |
| 282 | Payments to Home Guards |
| 283 | Payments to Anganwadi Workers |
| 285 | Sanitation Workers |
| 286 | Honorarium to V.R.A's |
| 287 | Payments to Direct Individual Professionals |
| 288 | Individual Professionals engaged – 3rd party |
| 289 | Service Based Professional Services |
| **290** | **Other Professional Services** |
| 291 | Payments to Asha Workers |
| 292 | Payments to Archakas |
| 293 | Payments to Village Volunteers |
| 294 | Payments to Ward Volunteers |
| 295 | Payments to Tribal Community Health Workers |
| 296 | Payments to Gopalmitras |

| DH/ SDH | Description |
|---|---|
| 297 | Honorarium/Lump sum Salary to Nominated Posts/Advisors |
| **300** | **Other Contractual Services** |
| 301 | Individual Contract Employees |
| 302 | Outsourcing Employees through agencies |
| 303 | TA/DA to Contract Employees |
| 304 | Contract Services through 3rd party firms |
| **310** | **Grants-in-Aid** |
| 311 | Grants-in-Aid towards Salaries |
| 312 | Other Grants-in-Aid |
| 313 | Per-capita Grants |
| 314 | Seigniorage Grants |
| 315 | TA/DA to GIA Employees |
| 316 | Payments to Beneficiaries in Calamities/ Notified Events |
| 317 | Ex-gratia Payments (Accidental Death / Compassionate Appointments) |
| 318 | Obsequies Charges |
| 319 | Grants for Creation of Capital Assets |
| **320** | **Contributions** |
| 321 | Contributions towards CPS |
| 322 | Contributions towards EHS |
| 323 | Other Contributions |
| **330** | **Subsidies** |
| 331 | Subsidies to Individual Beneficiaries |
| 332 | Subsidies to Organizations |
| 333 | Incentives to Individual Beneficiaries |
| 334 | Incentives to Organizations/Industries |
| **340** | **Scholarships and Stipends** |
| 341 | Maintenance Fees (MTF) |
| 342 | Reimbursement of Tuition Fees (RTF) |
| 343 | Stipends |
| 344 | Other Scholarships |
| **350** | **Scheme/Project based Assistance** |
| 351 | EAP – Organizations |
| 352 | EAP – Beneficiaries |
| 353 | Payment to WUA - Para Workers |
| 354 | 3rd Party Consultancy Works |

| DH/ SDH | Description |
|---|---|
| 355 | Training and Exposure Visits |
| **360** | **Fees, Fines & Refunds** |
| 361 | Accreditation Fees |
| 362 | Fees paid for Services |
| 363 | Fines |
| 364 | Refunds |
| **410** | **Secret Services Expenditure** |
| 411 | Secret Services Expenditure |
| **430** | **Suspense** |
| 431 | Purchases – Dr. |
| 432 | Stock – Dr. |
| 433 | Miscellaneous P.W. Advances – Dr. |
| 434 | Workshop Suspense – Dr. |
| **450** | **Interest** |
| 451 | Interest towards OMB |
| 452 | Interest towards NABARD |
| 453 | Interest towards EAP |
| 454 | Interest towards REC/PFC |
| 455 | Interest towards NCDC |
| 456 | Other Interest Payments |
| **500** | **Other Charges** |
| 501 | Compensation (Non – R&R) |
| 502 | R&R Cash Benefits |
| 504 | Cosmetic Charges |
| **510** | **Motor Vehicles** |
| 511 | Maintenance of Office Vehicles |
| 512 | Purchase of Motor Vehicles |
| **520** | **Machinery and Equipment** |
| 521 | Purchase of Machinery & Equipment |
| 522 | Purchase of Tools & Plants |
| 523 | Repairs & Maintenance to Machinery & Equipment |
| **530** | **Major Works** |
| 531 | Major Works |
| 532 | Lands (Non R&R) |
| 533 | Buildings |
| 534 | Price Adjustment |
| 535 | R&R Works |
| 536 | Land Acquisition for R&R Works |
| **540** | **Investments** |
| 541 | Investments |
| **560** | **Repayment of Borrowings** |
| 561 | Repayment of Borrowings |

| DH/ SDH | Description |
|---|---|
| **630** | **Inter Account Transfers** |
| 631 | Inter Account Transfers |
| **640** | **Write Off and Losses** |
| 641 | Write Off |
| 642 | Losses |
| **700** | **Deduct – Recoveries** |
| 701 | Receipts and Recoveries on Capital Account |
| 702 | Receipts and Recoveries due on Tools and Plants |
| 703 | Suspense Credits |
| 704 | Purchases – Cr. |
| 705 | Stock – Cr |
| 706 | Miscellaneous P.W. Advances – Cr. |
| 707 | Workshop Suspense – Cr. |
| 711 | Karnataka Share |
| 732 | Deduct – Share recovered from Karnataka Electricity Board |
| 733 | Deduct – Royalty recovered from Karnataka Electricity Board |

| DH/ SDH | Description |
|---|---|
| **800** | **User Charges** |
| 802 | User Charges – Transport Facility |
| 803 | User Charges – Travelling Allowance |
| 804 | User Charges – Utility Payments |
| 806 | User Charges – Advertisements, Sales and Publicity Expenses |
| 807 | User Charges – Maintenance |
| 811 | User Charges – Materials & Supplies |
| 812 | User Charges – Petrol, Oil & Lubricants |
| 814 | User Charges – Purchases |
| 815 | User Charges – IT Related Purchases |
| 816 | User Charges – IT Related Services |

**ANNEXURE II to G.O. MS. No.: 69, Dt.: 14.08.2019**

**LIST OF OBJECT HEADS WITHDRAWN**

| DH | SDH |
|---|---|
| 130 – Office Expenses | 132 Other Office Expenses |
| 270 – Minor Works | 273 Work Charged Establishment |
| 280 – Professional Services | 284 Other Professional Services |
| 500 – Other Charges | 503 Other Expenditure |
| 530 – Major Works | 534 Work Charged Establishment |
| 800 – User Charges | 801 Other Expenditure |
| 800 – User Charges | 805 Other Office Expenses |
| 800 – User Charges | 808 Other Payments |
| All SDH 000 – Not Applicable | |

**ANNEXURE III to G.O. MS. No.: 69, Dt.: 14.08.2019**

## NOTES ON OBJECT HEADS

*(Types of Expenditure and Drawl Procedure)*

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| **010** | **Salaries** | Direct credit to the bank account of the employee. | Will include Pay, Allowances in all forms, of Regular Staff for the current month. Also includes leave encashment, Leave Travel Concession and Medical Reimbursement. This object classification will also be utilized for recording expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowance. Arrears if any shall be drawn under DH 100, as per the procedure defined in the G.O. 161, from Finance & Planning, Dt.: 27.04.1991. |
| 011 | Pay | | |
| 012 | Allowances | | |
| 013 | Dearness Allowance | | |
| 014 | Sumptuary Allowance | | |
| 015 | Interim Relief | | |
| 016 | House Rent Allowance | | |
| 017 | Medical Reimbursement | | |
| 018 | Encashment of Earned Leave | | |
| 019 | Leave Travel Concession | | |
| **020** | **Wages** | Direct credit to the bank account of respective employee. | Will include Wages of Labourers appointed prior to enactment of Act.2 of 1994. Any deviation from Act.2 requires finance concurrence for payment under this HOA. |
| 021 | Part Time Contingent Employees | | |
| 022 | Full Time Contingent Employees | | |
| 023 | Daily Wage Employees | | |
| 024 | Hourly Wage Employees | | Payment as per the norms prescribed by the Govt. |
| **030** | **Overtime Allowance** | Direct credit to the bank account of respective staff. | Will include Overtime and Night Duty Allowance paid to the Staff, from the departments or services, who are specifically permitted. |
| 031 | Overtime Allowance | | |
| 032 | Night Duty Allowance | | |
| **040** | **Pensionary Charges** | Direct credit to the bank account of the pensioner. | Will include donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to Government Servants (Service & related Family Pensions), Members of Legislature, Freedom Fighters, etc. This charges however does not include social security expenditure such as old age pensions etc. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 041 | Pensions | | |
| 042 | Gratuities | | |
| 043 | Medical Reimbursement | | |
| **050** | **Rewards** | To the credit of bank account of recipient of the award/reward. | Will cover Awards, Trophies/Mementoes and also include amount paid to Government servants only as per schemes, if any operative in Ministries/ Departments |
| 051 | Rewards | | |
| 052 | Awards | | |
| 053 | Trophies/Mementoes | | |
| **060** | **GIA Salaries** | Direct credit to the bank account of the employee. | Will include pay, allowances in all forms, of Grants-in-Aid Personnel. This object classification will be utilized for recording salaries expenditure for those Grants-in-Aid personnel paid through HRMS payroll directly. |
| 061 | GIA Pay | | |
| 062 | GIA Allowances | | |
| 063 | GIA Dearness Allowance | | |
| 065 | GIA Interim Relief | | |
| 066 | GIA House Rent Allowance | | |
| 067 | GIA Medical Reimbursement | | |
| 068 | GIA Encashment of Earned Leave | | |
| 069 | GIA Leave Travel Concession | | |
| **070** | **Work Charged Establishment Salaries** | Direct credit to the bank account of the employee. | Will include pay, allowances in all forms, of Work Charged Establishment Personnel. This object classification will be utilized for recording salaries expenditure through HRMS payroll directly. |
| 071 | WC Pay | | |
| 072 | WC Allowances | | |
| 073 | WC Dearness Allowance | | |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 075 | WC Interim Relief | | |
| 076 | WC House Rent Allowance | | |
| 077 | WC Medical Reimbursement | | |
| 078 | WC Encashment of Earned Leave | | |
| **090** | **Arrear Pensions** | Direct credit to the bank account of the pensioner. | Will include expenditure in respect of any arrears related to Regular Pensions for those drawing pensions under DH 040. |
| 091 | Arrear Pension | | |
| 093 | Arrear DA | | |
| 094 | Arrear IR | | |
| **100** | **Arrear Salaries** | Direct credit to the bank account of the employee. | Will include expenditure related to arrears of pay, DA and IR etc. for regular staff. For example, IR Arrears will be paid under this and the regular IR will be paid under the standard IR, viz., 100-105 is for IR Arrear and 010-015 is for regular IR payment monthly along with salary. |
| 101 | Arrear Pay | | |
| 102 | Arrear Allowance | | |
| 103 | Arrear DA | | |
| 105 | IR Arrear | | |
| 106 | Arrear HRA | | |
| **110** | **Domestic Travel Expenses** | | Will cover all expenses on account of travel on duty in India including conveyance and fixed traveling allowance but excluding leave travel concessions which would be part of salaries. This will also include TA/DA to non-official members on account of travel within India. Specific items like Bus Warrants and Conveyance Allowance, where applicable, are also covered under this. |
| 111 | Travelling Allowance | Credit to the bank account of employee or travel agency. | |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 112 | Bus Warrants | Credit to the bank account of APSRTC. | |
| 113 | T.A./D.A. to Non-Official Members | Credit to the bank account of Non-official member. | |
| 114 | Fixed Travelling Allowance | Credit to the bank account of employee. | |
| 115 | Conveyance Allowance | Credit to the bank account of employee. | |
| 116 | TA/DA to Work Charged Employees | Credit to the bank account of WC employee. | |
| **120** | **Foreign Travel Expenses** | | Will cover all expenses on account of travel on duty outside India including deputation of Scientists abroad. This will also include expenditure on account of TA/DA to non-official members going on tour abroad. |
| 121 | Foreign Travel Expenses | Credit to the bank account of employee or travel agency. | |
| **122** | TA and DA to Non Official Members | Credit to the bank account of Non-official member or travel agency. | |
| **130** | **Office Expenses** | | |
| 131 | Service Postage and Telephone | Credit to the bank account of Postal department/ BSNL/Service providers. | All postal service charges, Courier Charges and Telephone charges. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 133 | Water and Electricity Charges | Adjust to the deposit account of respective local bodies/ Municipalities. Electricity Charges to the ERO's bank Account. | Taxes/Charges on account of Utility Payments such as Water consumption from Municipal/Local Body water connection provided to Offices and Electricity charges. |
| 134 | Hiring of Private Vehicles | Credit to the bank account of travel agency providing cars on hire basis. | Charges payable on account of hiring of private vehicles for official purposes. |
| 135 | OE - Consumables/Stationery | Credit to the bank account of Supplier/ Service Provider. | Include all stationary items and office consumables like paper, pens, file folders, cartridges, toners etc. |
| 136 | OE – Maintenance/ Minor Repairs | | Includes White wash of offices, minor repairs to existing doors, windows, electrical fixtures, water pipes, drainage pipes etc. |
| 137 | OE – Administrative Expenses | | Covers ordinary administrative expenses of running an office like staff welfare, office meetings etc. |
| 138 | OE – Internet Charges | | Covers recurring Internet consumption charges provided to offices. Specific connections for home offices of eligible officials sanctioned are also covered. |
| 139 | OE – Mobile Services/ Call Charges | | Covers recurring call charges on existing mobile phones sanctioned for official purposes. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| **140** | **Rents, Rates and Taxes** | Adjust to the deposit account of respective local bodies/ Municipalities. For private buildings credit to Owner's/Lessor's bank Account. | Covers Rates and Taxes on account of Government properties payable to tax collecting authorities and rents in respect of offices working in private buildings. It will also include lease charges for land. |
| 141 | Rents, Rates and Taxes | | |
| **150** | **Royalty** | Payments to the actual agent. | Includes all expenditure towards Royalty charges. |
| 151 | Royalty | | |
| **160** | **Publications** | Credit to the bank account of Supplier/ Service Provider/agent. | Includes expenditure on printing of office codes, manuals and other documents but will exclude expenditure on printing of publicity material. Also includes discount to agents on sale of publications. Additionally, purchase of Books, Magazines, and periodicals for office use is also covered under this. |
| 161 | Publications | | |
| 162 | Purchase of Books, Magazines and Periodicals | | |
| **170** | **Training** | | |
| 171 | Training/Course Fees | Credit of PD account of the training institution. In case of external training institute, credit to the bank account of that institution is allowed. | Covers the fee payable to training institutes/agency/body. |
| 172 | Training Expenses - Employees | Credit to the bank account of the employee. | Covers expenditure incurred by an employee on account of training, if any. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 173 | Honorarium to Trainers/Payment to Trainers | Credit to the bank account of trainer. | Covers Honorarium payable to trainers including conveyance charges, if any. |
| 174 | Meetings/Workshops Expenses | Credit to the Service Provider/ Supplier. | Expenditure in connection with Meetings/ Workshops like refreshments, Venue charges, Video Conference hall charges etc. are covered. |
| 175 | Departmental Training Programs to Employees | Credit to the Service Provider/ Supplier. | Expenditure in connection with departmental trainings like refreshments, Venue charges, Video Conference hall charges etc. |
| 176 | Department Training programs to non-employees | Credit to the Service Provider/ Supplier. | Expenditure in connection with departmental trainings imparted to Non-employees, like on-going training to Farmers by Agriculture department etc. are covered. |
| 177 | Exposure Visits | Credit to the Service Provider/ Supplier. | Covers expenditure related to organizing exposure visits. |
| **200** | **Other Administrative Expenses** | | |
| 201 | Conferences, Seminars | Credit to the Service Provider/ Supplier. | Expenditure in connection with conferences and seminars like working lunch, refreshments, Venue charges etc. |
| 202 | Functions & Events | Credit to the Service Provider/ Supplier. | Covers expenditure in connection with Government functions and Events like sports meet etc. |
| 203 | Hospitality & Entertainment | Credit to the Service Provider/ Supplier. | Covers expenditure related to booking of hotel rooms, guest houses and entertainment charges of guests. Departmental canteen, if any, expenditure is also covered. |
| 204 | Protocol Expenses for Dignitaries | Credit to the Service Provider/ Supplier | Covers the protocol expenses in connection with visit of dignitaries to the state. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 205 | Accommodation &Travel (Non-employees) | Credit to the Service Provider/ Supplier. | Covers the expenditure in connection with accommodation provided to dignitaries visiting Andhra Pradesh including Travel arrangements cost made |
| 206 | Investigation Expenses | Credit to the Service Provider/ Supplier or Adjustment to department PD account. | Covers any investigation charges – either done internally or externally. |
| 207 | Medical Expenses (Non-Employees) | Credit to the Service Provider/ Supplier. | Covers the medical expenses reimbursed to Non-employees, in cases where Government is liable to cover this expense. |
| **210** | **Supplies and Materials** | | |
| 211 | Materials and Supplies | Credit to the Service Provider/ Supplier. | Materials and supplies not covered under any other DH. |
| 212 | Drugs and Medicines | | Covers the cost of Drugs and medicines procured for supply to hospitals |
| 213 | Purchase of Office Hardware & Peripherals | | Covers the procurement of all Computer hardware and also items such as TV, Fax Machine, Printer, Refrigerator etc. Also, purchase of peripherals such as key board, mouse, LCDs is included. |
| 214 | Fee of Software Licenses | | Covers the one time procurement of software licenses. |
| 215 | AMC Charges – Hardware | | AMC charges for maintenance of computer hardware and other devices. |
| 216 | AMC Charges – Software | | AMC charges for maintenance of existing computer software. |
| 217 | Purchase of Furniture &Fixtures | | Covers procurement of Furniture and Fixtures for official purposes. |
| 218 | Transportation of Materials | | Will include expenditure incurred towards transportation of material to the actual site. |
| 219 | Software Development | | Costs include the expenditure in connection with software development, where the Govt. will hold the product eventually. Does not include implementation/ customization of a pre-packaged solution. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| **220** | **Arms and Ammunition** | Credit to the bank account of vendor. | Covers the cost of Arms and Ammunition of Police and other Para Military establishment |
| 221 | Arms and Ammunition | | |
| **230** | **Cost of Ration/Diet Charges** | | |
| 231 | Diet Charges | Credit to the bank account of Supplier. | Diet charges to patients in hospitals and dispensaries, students in hostels and schools and prisoners in prisons. |
| 232 | Cooking Charges | Credit to the bank account of the service provider/ person engaged. | Costs include the charges payable to cooks in ICDS and other schemes |
| 233 | Ration Charges | Credit to the bank account of supplier/ employee. | Covers the expenditure on ration of police and other para military establishments. |
| 234 | Cook-cum-Helpers | Credit to the bank account of the service provider/ person engaged. | Covers the charges payable to cook cum helpers engaged by Government departments. |
| **240** | **Petrol, Oil and Lubricants** | | |
| 241 | Charges towards Office Vehicles | Credit to the bank account of Supplier. | Covers the cost of petrol, oil and other Lubricants used in Government vehicles for official purposes. |
| 242 | Charges towards Other purposes | | Cost of Petrol, oil and other Lubricants in respect of vehicles used for other official purposes. |
| **250** | **Clothing, Tentage and Store** | Credit to the bank account of Supplier. | Covers the cost of clothing and tentage including cost of uniforms, shoes and Stitching charges. Expenditure of trunk boxes, utensils and other such stores shall be booked under stores charges. |
| 251 | Clothing | | |
| 252 | Providing Uniforms | | |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 253 | Stitching Charges | | |
| 254 | Shoes & Socks | | |
| 255 | Tentage Charges | | |
| 256 | Store Charges | | |
| **260** | **Advertisements, Sales and Publicity Expenses** | Credit to the bank account of Supplier/ Service Provider. | Will include charges related to carrying out advertisements, commission to agents for sale and printing of publicity materials and any promotional activities related to the department programs/schemes etc.. This would also include expenditure on exhibitions, fairs and sponsorship of events and also the related publicity materials such as t-shirts |
| 261 | Advertisements – Print Media | | |
| 262 | Advertisements – Electronic Media | | |
| 263 | Outdoor Advertising | | |
| 264 | Sponsorships/Publicity | | |
| 265 | Promotional Expenses | | |
| 266 | Trade Fairs | | |
| **270** | **Minor Works** | Credit to the bank account of Supplier/ Contractor. | Expenditure on repairs and maintenance of works, machinery and equipment and HTCC charges. HTCC charges covers cost of electricity consumption, payable separately and not part of work estimate. |
| 271 | Minor Works | | |
| 272 | Maintenance | | |
| 274 | H.T.C.C Charges | | |
| 275 | Buildings | | |
| 278 | Emergency Repairs | | |
| **280** | **Professional Services** | | |
| 281 | Pleaders Fees | Pleader fee should be credited to the bank account of Pleader/ Law firms. | Covers the charges payable to advocates empaneled by Govt. departments in Commission of Inquiries etc. including those engaged for specific cases. Non-empaneled Pleaders should not be covered under this. |
| 282 | Payments to Home Guards | Credit to the bank account of employee. | Payments shall be made against sanctioned posts only. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 283 | Payments to Anganwadi Workers | Credit to the bank account of employee. | Payments shall be made against sanctioned posts only. |
| 285 | Sanitation Workers | Credit to account of employee or firm providing such service. | Payments shall be made against sanctioned posts only. |
| 286 | Honorarium to V.R.A's | Credit to the bank account of employee. | Payments shall be made against sanctioned posts only. |
| 287 | Payments to Direct Individual Professionals | Credit to the bank account of employee or the person engaged. | Remuneration payable to individual professionals/Consultants, invigilators for conducting Govt. Examinations, staff artists etc. |
| 288 | Individual Professionals engaged – 3rd party | Credit to the bank account of supplier. | Covers the charges of consultants engaged through 3rd party agency |
| 289 | Service Based Professional Services | Credit to the bank account of Vendor. | Charges in connection with Service based professional service engaged. For example, engaging a consulting firm for preparation DPR, RFP, master plans, software implementation services etc. |
| **290** | **Other Professional Services** | Credit to the bank account of the staff. | Payments related to various types of staff (not regular) working with the government in different departments. Payments shall be made against sanctioned posts only. |
| 291 | Payments to Asha Workers | | |
| 292 | Payments to Archakas | | |
| 293 | Payments to Village Volunteers | | |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 294 | Payments to Ward Volunteers | | |
| 295 | Payments to Tribal Community Health Workers | | |
| 296 | Payments to Gopalmitras | | |
| 297 | Honorarium/Lump sum Salary to Nominated Posts/Advisors | | |
| **300** | **Other Contractual Services** | | |
| 301 | Individual Contract Employees | Credit to the bank account of contract employee. | Covers the remuneration of contract employees engaged directly by Government departments. Payments shall be made against sanctioned posts only. |
| 302 | Outsourcing Employees | Credit to the bank account of the man power agency. | Covers the expenditure pertaining to the outsourcing employees engaged through outsourcing agencies. One time finance concurrence is required if the engagement is against sanctioned vacant posts. In other cases, prior Finance Concurrence is required from time to time. |
| 303 | TA/DA to Contract Employees | Credit to the bank account of contract employee. | Includes the expenditure pertaining to TA/DA to contract employees |
| 304 | Contract Services through 3rd party firms | Credit to the bank account of Service Provider. | Payments to firms engaged for specific services like sanitation, security service, house- keeping etc. |
| **310** | **Grants-in-Aid** | | |
| 311 | Grants-in-Aid towards Salaries | Credit to the PD account of institution. | Grant in Aid expenditure towards salaries adjusted to Grant in Aid institutions like APSWREIS, Universities, APVVP etc. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 312 | Other Grants-in-Aid | Direct credit to the bank account of payee or Credit to the PD account of institution. | All other grants released to local bodies and other Public Sector Undertakings, corporations, Universities etc. |
| 313 | Per-capita Grants | Credit to the PD account | Expenditure pertaining to Per-capita grants to local bodies |
| 314 | Seigniorage Grants | Credit to the PD account. | Covers the expenditure pertaining to Seigniorage grants to local bodies |
| 315 | TA/DA to GIA Employees | Credit to the bank account of employee/ travel agency. | Covers the TA and DA of Grant in Aid employees. |
| 316 | Payments to Beneficiaries in Calamities/ Notified Events | Credit to the bank account of individuals. | Covers the expenditure incurred towards the payments made to beneficiaries in Natural Calamities and notified events. |
| 317 | Ex-gratia Payments (Accidental Death / Compassionate Appointments) | Credit to the bank account of individual. | Expenditure pertaining to the ex-gratia payable in accidental deaths and the compensation payable to the family of deceased employee in lieu of compassionate appointment. |
| 318 | Obsequies Charges | Credit to the bank account of individuals. | Covers the obsequies charges payable to the families of deceased employees and pensioners. |
| 319 | Grants for Creation of Capital Assets | Credit to the bank account of contractor. | Includes the expenditure in connection of creation of capital assets out of the funds released as grants. |
| **320** | **Contributions** | | |
| 321 | Contributions towards CPS | Credit to the PD account of DTA. | Expenditure pertaining to Government contribution towards CPS. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 322 | Contributions towards EHS | Credit to the PD account of DTA. | Expenditure pertaining to Government contribution towards EHS. |
| 323 | Other Contributions | Adjustment to PD Account or account of the recipient. | Expenditure pertaining to contributions that are provided through various sanctions and processes/schemes. |
| **330** | **Subsidies** | | Will include subsidies like Rice, fertilizer, power etc. and Incentives. |
| 331 | Subsidies to Individual Beneficiaries | Credit to bank account of beneficiaries. | |
| 332 | Subsidies to Organizations | Credit to the PD account of organization. In case of Non-Govt. organizations, credit to the bank account is allowed. | |
| 333 | Incentives to Individual Beneficiaries | Credit to bank account of beneficiaries. | |
| 334 | Incentives to Organizations/Industries | Credit to the PD account of organization. In case of Non-Government organizations, credit to the bank account is allowed. | |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| **340** | **Scholarships and Stipends** | | |
| 341 | Maintenance Fees (MTF) | Direct credit to the bank account of student. | Will include the expenditure towards mess fee in respect of the students eligible for scholarships. It includes incentives for sending children to the schools. |
| 342 | Reimbursement of Tuition Fees (RTF) | Credit to the bank account of institution. | Will cover the expenditure towards Reimbursement of Tuition Fee in respect of the students eligible for scholarships |
| 343 | Stipends | Direct credit to the bank accounts of individuals. | Expenditure towards stipends such as the stipend paid to Junior Doctors in Health department. |
| 344 | Other Scholarships | Credit to the bank account of individuals. | Will include scholarships like Prathibha scholarships. |
| **350** | **Scheme/Project based Assistance** | Credit as per the sanction orders/scheme arrangements. | |
| 351 | EAP – Organizations | | Covers payments to the Organizations that are the implementation agencies or the beneficiaries of the EAP schemes |
| 352 | EAP – Beneficiaries | | Covers payments to the individuals that are beneficiaries of the EAP schemes |
| 353 | Payment to WUA - Para Workers | | Covers payments to the water user associations para workers with respect to the scheme implementation activities |
| 354 | 3rd Party Consultancy Works | | Covers payments to the 3rd party consultancy firms for preparation of DPRs, Designs etc. |
| 355 | Training and Exposure Visits | | Covers payments related to conduct of training and carrying out exposure visits to various places as per the requirements of the schemes. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| **360** | **Fees, Fines & Refunds** | Payable to identified parties as per sanction orders. | Will include expenditure on accreditation fee, fee paid for services, fines related charges and refunds related charges. |
| 361 | Accreditation Fees | | |
| 362 | Fees paid for Services | | |
| 363 | Fines | | |
| 364 | Refunds | | |
| **410** | **Secret Services Expenditure** | Credit to the bank account of Concerned Police Officer. | Covers the expenditure pertaining to secret services of police personnel |
| 411 | Secret Services Expenditure | | |
| **430** | **Suspense** | Credit as per the sanction orders. | Covers the transactions that are pertaining to Suspense accounting |
| 431 | Purchases – Dr. | | |
| 432 | Stock – Dr. | | |
| 433 | Miscellaneous P.W. Advances – Dr. | | |
| 434 | Workshop Suspense – Dr. | | |
| **450** | **Interest** | Credit to respective agency. | Interest payable on different loans and advances and interest payable on account of delayed payments as per rules or court orders. |
| 451 | Interest towards OMB | | |
| 452 | Interest towards NABARD | | |
| 453 | Interest towards EAP | | |
| 454 | Interest towards REC/PFC | | |
| 455 | Interest towards NCDC | | |
| 456 | Other Interest Payments | | |
| **500** | **Other Charges** | | |
| 501 | Compensation (Non – R&R) | Credit to the bank account of the individuals. | Covers expenditure related to Non-R&R cases that are specifically sanctioned based on specific events/circumstances. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 502 | R&R Cash Benefits | Credit to the bank account of the individuals. | Covers expenditure related to R&R benefits that are paid in cash basis. |
| 504 | Cosmetic Charges | Credit to the bank account of the student. | Covers cosmetic charges payable to students staying in hostels/residential schools including hair cutting charges. |
| **510** | **Motor Vehicles** | | |
| 511 | Maintenance of Office Vehicles | Credit to the bank account of Service provider. | Covers the expenditure incurred towards maintenance of Government vehicles used for both office and functional activities. |
| 512 | Purchase of Motor Vehicles | Credit to the bank account of Supplier. | Covers the expenditure towards purchase of new Motor Vehicles for official purposes. |
| **520** | **Machinery and Equipment** | Credit to the bank account of supplier/ Service provider. | Will include machinery equipment, apparatus etc., other than those required for the running of an office and special tools and plants acquired for specific works. |
| 521 | Purchase of Machinery & Equipment | | |
| 522 | Purchase of Tools & Plants | | |
| 523 | Repairs & Maintenance to Machinery &Equipment | | |
| **530** | **Major Works** | | Will be classified with reference to financial limits as per classification of major works PWD Code. This will also include cost acquisition of lands and buildings. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 531 | Major Works | Credit to the bank account of Contractor. | |
| 532 | Lands (Non R&R) | Credit to the bank account of individuals. | |
| 533 | Buildings | Credit to the bank account of party identified. | |
| 534 | Price Adjustment | Credit to the bank account of contractor. | |
| 535 | R&R Works | Credit to the bank account of contractor. | |
| 536 | Land Acquisition for R&R Works | Credit to the bank account of individual. | |
| **540** | **Investments** | | Covers the expenditure towards investments made by the Government. |
| 541 | Investments | Credit to the recipient bank account. | |
| **560** | **Repayment of Borrowings** | Credit to the party to whom the repayment is made. | Covers to the expenditure towards repayment of borrowings from external and internal sources. |
| 561 | Repayment of Borrowings | | |
| **630** | **Inter Account Transfers** | Adjustments. | Will include transfer to and from Transfers reserve fund etc., write back from capital to revenues. Covers transactions related to inter account transfers as operated by AG |
| 631 | Inter Account Transfers | | |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| **640** | **Write Off and Losses** | Adjustment to Government account. | Includes write off of irrecoverable loans, losses will include trading losses. |
| 641 | Write Off | | |
| 642 | Losses | | |
| **700** | **Deduct – Recoveries** | Credit as per the sanction orders. | Covers transactions related to recoveries and receipts on capital account and other sources. |
| 701 | Receipts and Recoveries on Capital Account | | |
| 702 | Receipts and Recoveries due on Tools and Plants | | |
| 703 | Suspense Credits | | |
| 704 | Purchases – Cr. | | |
| 705 | Stock – Cr | | |
| 706 | Miscellaneous P.W. Advances – Cr. | | |
| 707 | Workshop Suspense – Cr. | | |
| 711 | Karnataka Share | | |
| 732 | Deduct – Share recovered from Karnataka Electricity Board | | |
| 733 | Deduct – Royalty recovered from Karnataka Electricity Board | | |
| **800** | **User Charges** | | Will include expenditure incurred out of User charges received from different utility payments by the respective service departments as per the concurrence accorded by the Finance department to incur such charges from the user charges. |

| DH/ SDH | Description | Drawl Procedure | Nature of expenditure allowed |
|---|---|---|---|
| 802 | User Charges – Transport Facility | Credit to the bank account of travel agency. | |
| 803 | User Charges – Travelling Allowance | Credit to the bank account of employee or travel agency. | |
| 804 | User Charges – Utility Payments | Credit to the bank account of Supplier. | |
| 806 | User Charges – Advertisements, Sales and Publicity Expenses | Credit to the bank account of Supplier. | |
| 807 | User Charges – Maintenance | Credit to the bank account of Supplier. | |
| 811 | User Charges – Materials & Supplies | Credit to the bank account of Supplier. | |
| 812 | User Charges – Petrol, Oil & Lubricants | Credit to the bank account of Supplier. | |
| 814 | User Charges – Purchases | Credit to the bank account of Supplier. | |
| 815 | User Charges – IT Related Purchases | Credit to the bank account of Supplier. | |
| 816 | User Charges – IT Related Services | Credit to the bank account of Supplier. | |

**AUDIT POINTS THAT ARE REITERATED:**

- All physical APTC forms are withdrawn and are replaced with online Bill forms and therefore reference to the APTC forms is no longer needed and all Treasuries/PAOs/Works PAOs should not insist on manual forms and/or uploading of scanned forms.
- Over a period in time it is observed that the payees in the sanction proceedings vs. online bill forms are not matching. These are leading to wrong payments, recoveries and accounting issues. All such bills are required to be rejected and sent back to the DDO/Maker for required action. However, it is recognized that in cases when the beneficiaries are in large numbers like Scholarship bills, DBT payments of farmers etc., such validations may not be possible manually and therefore an online process to undertake continuous post audits by DTA/PAO along with issuance of a certificate of such audit will be worked out by DTA/PAO with CFMS team.
- In certain cases it is observed that the sanctioned amount and the bill amount are varying as a result of no proper checking at the time of scrutiny. This is required to be ensured accurately as part of the bill scrutiny.
- Invoice number and Sanction Order numbers being noted in the online bills are not tallying with the attachments and the physical sanction orders. Therefore, there is a possibility of double payments. Hence, the bill scrutiny process should ensure the correctness of this data.
- While the update of relevant codes is a periodic activity, the interim changes that are being communicated via the circulars issued by the office of PFS should be adhered to as the changes/modifications/updates or additions to the relevant codes.
- In respect of HR bills, the flyleafs and SLO registers shall be duly maintained until specific orders withdrawing the same are issued and all claims should be verified against the same and due validations by the respective Treasuries/PAO are uploaded in the system. Also, it is hereby instructed that these activities should be performed online and there shall be no physical requirement for the document submission or travel to the Treasuries/PAO by the DDO office personnel.
- In cases of bills under the DH/SDH combinations, where the requirement as stated in the table above is 'watch the sanctioned posts', the bill scrutiny should invariably check the finance concurrence to the number of posts; sanctioned duration and continuation thereof.
- All the staff should move to HR module for purposes of claiming salaries, wages, payments or honoraria. Wherever, such item is defined as No Budget Control for the sanctioned posts, it would mean that the bill scrutiny authorities should ensure that they are using HR to watch the sanctioned posts, number, pay scale (if any), salary amount and the continuation sanction. If this data is not entered in HR and validated, the same should not be considered for payment.
- Adjustment to PD accounts should happen only when there is a specific authorization via a BRO or a sanction proceeding in case of allowed CBRO items.
- All bills including PD bills will include an online certificate of Non-Drawl. No paper or scanned certificate is required.
- All bills including PD bills should have links to the Sanction Orders generated in CFMS and no manual sanctions should be asked to be submitted or scanned and uploaded in the bill. Any documentation and invoices/pay requests should be attached to the Sanction Order.
- Advance Stamp Receipt has been withdrawn vide the G.O. MS No.: 128, Dt.: 31.07.2017 of Finance (HR.VI-TFR-VA) Department and therefore there should not be a need for the same and/or any scanned copies are not required.
- As per the G.O. 101, Dt.: 14.08.2019 of Finance (Budget-I) Department, all PD accounts that are based on grants received from the Government should adopt the process of PD Allocation. Therefore, bills pertaining to such deposits should check that the PD Allocation is completed and the expenditure watch is correspondent to the details therein.
- PD expenditure bills scrutiny should ensure that the purpose, sub-type and disbursement tracking is carried out correctly.